



# Site Coordinator Training 2015 Filing Season





## Introduction

As a site/local coordinator, your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. Your role is critical to quality tax return preparation services in your community.

Site Coordinator Training is mandatory for all site/local coordinators and back-up coordinators. This training is designed to familiarize you with the tools available to assist you in your position and to update you on changes for the 2015 Filing Season.



## Objectives

At the end of this course, you will be able to:

1. Navigate through the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.
2. Describe the new changes for 2015 Filing Season and why the changes were implemented.
3. Identify corrective actions for the Quality Site Requirements (QSR).
4. Identify violations of the Volunteer Standards of Conduct (VSC).
5. List reference materials for site/local coordinators.



## **Publication 5088, *Site Coordinator Training***

The Publication 5088, *Site Coordinator Training* PowerPoint is designed to guide you through sections of the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*. It will focus on critical information, updates, and changes for the 2015 Filing Season. Ensure you have Publication 1084 available as you review the information in this presentation.

You can access [Publication 1084](https://www.irs.gov/publications/p1084) at [www.irs.gov](https://www.irs.gov) keyword search, "Site Coordinator Corner". Use this Handbook and other available resources to answer questions that may arise while operating your VITA/TCE site.

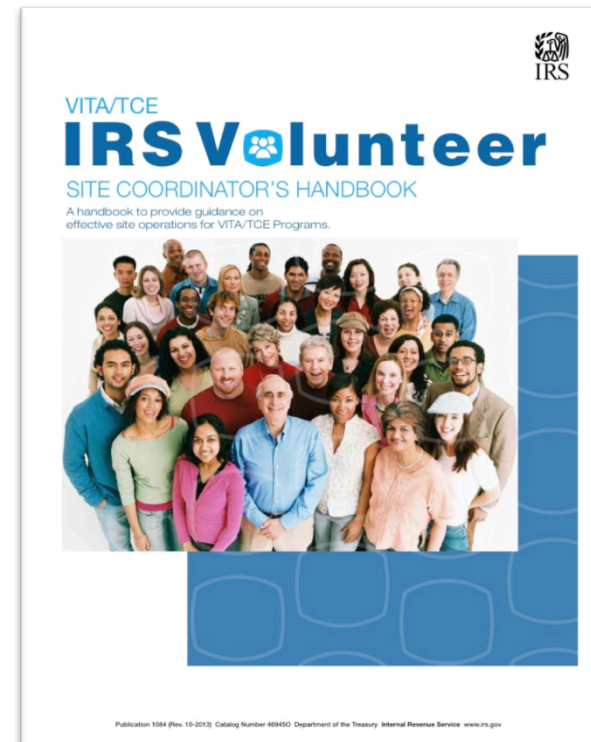




## **Publication 1084, *IRS Volunteer Site Coordinator's Handbook***

[Publication 1084](#), *IRS Volunteer Site Coordinator's Handbook*, contains guidance on effective site operations for the VITA/TCE Programs. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

All coordinators should be very familiar with this handbook. It should be your primary reference guide for site operations.





## Exercise 1

What is the primary reference guide used by site/local coordinators for site operations for the VITA/TCE Programs?

- a. Publication 17, *Your Federal Income Tax For Individuals*
- b. Publication 4012, *VITA/TCE Volunteer Resource Guide*
- c. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- d. Publication 3189, *Volunteer e-file Administration Guide*



**NEW!**

## **Affordable Care Act**

The individual shared responsibility provision of the Health Care Law requires you and each member of your family to have qualifying health insurance (called minimum essential coverage), have an exemption, or make a shared responsibility payment when filing a federal income tax return. Many people already have minimum essential coverage and don't need to do anything more than maintain that coverage.





NEW!

## Affordable Care Act (continued)

For additional information visit [www.irs.gov/aca](http://www.irs.gov/aca), to reference the following publications:

- Publication 5120, *Facts about the Premium Tax Credit* (Flyer)
- Publication 5121, *Facts about the Premium Tax Credit* (Brochure)
- Publication 5152, *Report Changes to the Marketplace as they happen* (Flyer)
- Publication 5156, *Facts about the Individual Shared Responsibility Provision* (Flyer)
- Publication 5172, *Facts about Health Coverage Exemptions* (Flyer)





## Quality Site Requirements Updates for 2015 Filing Season

### QSR# 1 – Certification

[Form 13206](#), *Volunteer Assistance Summary Report*, was changed to allow volunteers to be reported at either the site or partner level. Partners will determine if they should report at the site or partner level.

Relationship Managers(RM) will report volunteers at their domestic military sites using Form 13206 or partner listing containing the same volunteer information. However, the headquarters RM will secure volunteer information from all overseas military sites. All volunteer reports are due by February 3<sup>rd</sup> and the 3<sup>rd</sup> of each month only if new volunteers report to the site.

***Note:*** *Except for AARP and the Military, all volunteers are reported to SPEC territories by the associated partner.*



# Quality Site Requirements Updates for 2015 Filing Season (continued)

UPDATE

## QSR #2 – Intake/Interview Process

[Form 13614-C](#), *Intake/Interview & Quality Review Sheet*, has been re-formatted to the landscape layout and the font sizes have been increased.

A new question was added to Form 13614-C to assist with filing state returns for same-sex married couples that are not legally allowed to file a joint state tax return. This eliminates the need for the Defense of Marriage Act (DOMA) poster required during Filing Season 2014.

Refer to Publication 1084, Form 13614-C, Exhibit 4 for additional information.



# Quality Site Requirements Updates for 2015 Filing Season (continued)

NEW!

## QSR #2 – Intake/Interview Process (continued)

Form 13614-C, *Intake/Interview & Quality Review Sheet*, Part VI, includes two Affordable Care Act (ACA) health care questions. In addition, a certified volunteer must complete the grey box on page 3 for all taxpayers, spouses and their dependents to determine if everyone listed on the tax return has the appropriate health care coverage. A new job aid or tax alert will be prepared to assist with how to complete this section.

For additional changes and updates to the QSR, refer to Publication 1084, Exhibit #14 for the [Fact Sheet](#), *Quality & Oversight Updates of 2015 Filing Season*.



# Quality Site Requirements Updates for 2015 Filing Season (continued)

UPDATE

## QSR #7 – Civil Rights (continued)

Beginning 2015, Title VI references will change to Civil Rights. Since Title VI is only a portion of the Civil Rights Act of 1964, the title of Quality Site Requirement #7, was changed to be consistent with the applicable laws and Executive Orders.



Refer to Publication 1084, Section 3 for additional information on QSR # 7 Civil Rights.



## Quality Site Requirements

The ten Quality Site Requirements (QSR) are:

1. Certification
2. Intake and Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing
7. Civil Rights
8. Site Identification Number (SIDN)
9. Electronic Filing Identification Number (EFIN)
10. Security, Privacy, and Confidentiality



## Quality Site Requirements (continued)

The purpose of the QSR is to ensure quality and accuracy of return preparation and consistent operation of sites.

Please take the time to review and share the ten QSR with your volunteers. Detailed information is included in the NEW [Publication 5166](#), *Quality Site Requirements*. Also, review the *Fact Sheet for Quality & Oversight Updates* located in Publication 1084, Exhibit 13 and Exhibit 14.



## Volunteer Standards of Conduct Updates

Volunteer Standards of Conduct (VSC) #2 - “Do not accept payment or solicit donations for federal or state tax return preparation.”

**Update:**

Taxpayers’ federal or state refunds cannot be deposited into a volunteer or partner’s bank accounts.

**Why:** To protect the taxpayer and volunteer from potential refund fraud or identity theft.





## Volunteer Standards of Conduct Updates (continued)

Identity Theft and refund fraud activities were added to **VSC # 4, *Not Knowingly prepare false returns.***

**Why:** To deter identity theft and refund fraud, these cases may be forwarded to Criminal Investigation Division for further investigation.



## **Volunteer Standards of Conduct**

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment or solicit donations for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.



## Volunteer Standards of Conduct Violations

Each year volunteers must take Volunteer Standards of Conduct Training, pass the test, and sign [Form 13615](#), *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, stating they will comply with the program requirements and uphold the highest ethical standards in addition to taking the training.

If unethical behavior is identified at your site, you must report this behavior to IRS by e-mail to [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or by Calling toll-free 1-877-330-1200.

**Note:** Review detailed instructions in Publication 1084, Section 2 after each discussion on the VSC.



## Identity Theft

The Publication 1084, *Site Coordinator's Handbook*, includes an Identity Theft Job Aid for volunteers. This job aid is very helpful in assisting taxpayers through challenging situations.

Make sure the volunteers at your site are aware of this job aid also in Publication 4012, *Volunteer Resource Guide*, and how to locate and use it.

You may prepare tax returns for taxpayers who bring in their current CP01A Notice or special 6-digit Identity Protection Personal Identification Number (IP PIN). Include the IP PIN on the software main information page for both taxpayer and spouse, if applicable.

**Note:** Review the updated Identity Theft Job Aid for volunteers in Publication 1084, Section 2.



**NEW!**

## **Continuing Education (CE) Credits**

New for 2015: Tax Return Preparers who meet the requirements can receive Continuing Education (CE) Credits.

The VITA/TCE Programs are approved to provide CE credits for Enrolled Agents (EAs) and Other Tax Return Preparers (OTRPs).



NEW!

## Continuing Education (CE) Credits

EAs and OTRPs must certify to the Advanced level in tax law using Link & Learn Taxes before beginning volunteer service, and:

- can receive up to 14 hours of CE credits as quality reviewers or tax return preparers
- can receive up to 8 hours of CE credits as tax law instructors
- can receive up to 18 hours of CE credits by meeting the requirements for quality reviewers or tax return preparers and instructors

SPEC partners must validate completion of CE requirements using Form 13615, *Volunteer Standards of Conduct Agreement*.



NEW!

## Continuing Education (CE) Credits (continued)

Form 13615 was updated to capture information for issuing CE credits for OTRPs who volunteer as tax law instructors, quality reviewers or tax return preparers.

For Continuing Education (CE) Credits ONLY (to be completed by the site coordinator, partner, and/or SPEC territory)		
<small><b>Instructions:</b> The sponsoring partner or site coordinator will complete this section when an unpaid volunteer requests Continuing Education (CE) credits as an Enrolled Agent (EA), Other Tax Return Preparer (OTRP), or Certified Public Accountant (CPA) for volunteer hours as an instructor or quality reviewer/return preparer. Once the volunteer has completed the minimum hours allowable for CE credits, the partner or site coordinator will complete this section, sign and date where indicated to validate the hours, and send the completed form to SPEC Territory Office/Relationship Manager. SPEC territory will validate that all requirements were met (completed training and completed hours) prior to submission to SPEC HQ. The maximum allowable CE credits will be validated by HQ and forwarded to Return Preparer's Office (RPO). Note: The maximum number of CE credits and minimum volunteer hours apply to EA and OTRP. CPA CE credit eligibility requirements are determined by individual state law.</small>		
Name as listed on their PTIN card (review the card)		
Volunteer's Preparer's Tax Identification Number (PTIN) P - _____		
Address (VITA/TCE Site or teaching location)		
<input type="checkbox"/> Enrolled Agent (EA)	<input type="checkbox"/> Certified Public Accountants (CPA)	
<input type="checkbox"/> Other Tax Return Preparers (OTRP)		
<input type="checkbox"/> Quality Reviewer (QR)	Total hours performing quality reviews _____	Total hours performing quality reviews _____
<input type="checkbox"/> Return Preparer (check all that apply) (*combined QR & return preparation - maximum 14 CE credits)	Total hours performing return preparation (combined QR & return preparation - minimum 10 volunteer hours) _____	Total hours performing return preparation _____
<input type="checkbox"/> Instructor (* maximum 8 CE credits)	Total hours teaching tax law (minimum 4 hours teaching) _____	Total hours teaching tax law _____
List tax law courses instructed		
Allowable CE Credits (completed by the SPEC Territory Office)		
<small>* Maximum combined QR/Return Preparer &amp; Instructor CE credits: 18</small>		
<small>Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.</small>		
Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.)	Approving Official's signature and date	

Catalog Number 38847H

www.irs.gov

Form 13615 (Rev. 10-2014)

For more information on CE credits refer to the Fact Sheet on *Continuing Education Credit for Enrolled Agents and Other Tax Return Preparers* in Publication 1084, Exhibit # 11.





## Exercise 2

An Enrolled Agent or Other Tax Return Preparers, must certify to the \_\_\_\_\_ level in tax law using Link & Learn Taxes before beginning volunteer Service to earn CE credits?



**NEW!**

## **Field Site Visits & Remote Site Reviews**

- Field Site Visits (FSV) will include one federal tax return review.
- SPEC will conduct Remote Site Reviews (RSR) at VITA/TCE sites via telephone calls. The reviewers will contact the site/local coordinator to arrange a time for the review. Unlike other types of reviews, the site does not have to be open during Remote Site Reviews.

Refer to Publication 1084, Section 6 for more information on Field Site Visits & Remote Site Reviews.



## Exercise 3

Beginning 2015, Field Site Visits will include three federal tax return reviews.

- A. True
- B. False



## Prior Year Returns

- For 2015, Form 13614-C, *Intake/Interview & Quality Review Sheet*, must be used for each prior year return in order to determine scope and certification level. Volunteers will use the current year Form 13614-C for any return being prepared. At least one copy of the prior year Forms 13614-C should be available at the site as a reference tool for prior tax issues.
- Prior year returns should be assigned to volunteers based on the certification level of the tax return (as documented on Form 13614-C) and the certification level of the volunteer.

**Note:** See Section 10 in Publication 1084 for additional information on Prior Year Returns. Also refer to the Prior Year Return Job Aid in the Publication 4012, *VITA/TCE Volunteer Resource Guide*.



## Amended Returns

VITA/TCE sites are encouraged to prepare amended returns even if they did not prepare the original return. As with prior year returns, sites are strongly encouraged to assign amended returns to qualified IRS-tax law certified volunteers.

Amended returns must be prepared using tax preparation software. The taxpayer must have the original return or return transcripts and adequate information for preparing these returns. Volunteers must not assist taxpayers with determining the amounts for their expenses and deductions. Taxpayer's should come to the site with the proper information required to prepare their tax return. This includes records of expenses and deductions.

**Note:** See Section 10 of Publication 1084 for more information on Amended Returns. Also refer to the Amended Return Job Aid in Publication 4012, *VITA/TCE Volunteer Resource Guide*.



## Virtual VITA/TCE Tax Preparation Model

- Virtual VITA/TCE - When transferring taxpayer information from one location to another for return preparation, the intake site is required to solicit and secure the taxpayer's permission on [Form 14446](#), *Virtual VITA/TCE Taxpayer Consent*.
- Form 14446 has also been updated to include the drop-off process. These returns may be prepared the same as traditional VITA/TCE sites but without a face-to-face return preparation or quality review.
- All virtual sites must secure a consent form from every taxpayer.

**Note:** Refer to Publication 1084, Section 12 or the Site Coordinator Corner for additional information on the Virtual VITA/TCE Model.



## Exercise 4

What is the form used at Virtual VITA/TCE sites for consent?

Refer to Publication 1084, *Site Coordinator's Handbook* for more details.





## Additional Updates

- Publication 5159, *Filing Season Readiness Partner Training Guide*, is a **new** tool developed for partner use.

**Why:** To manage resources more effectively and provide consistent information necessary to successfully complete the filing season.

- **Form 14446**, *Virtual VITA/TCE Taxpayer Consent*, has been updated to include the drop-off return process.

**Why:** To inform partners of another way to manage incoming taxpayer traffic while also giving taxpayers the ability to save time when visiting VITA/TCE sites.



## Additional Updates (continued)

- Site/local and/or back-up coordinators are required to be available while the site is in operation.

**Why:** To correct noncompliant QSR and assist IRS-tax law certified volunteers during and after return preparation. Site/local and/or back-up coordinators may be available at the site, through phone or other electronic means.



## Additional Updates (continued)

- The minimum returns required for software will increase from 35 to 50. This new policy applies to software orders placed for Filing Season 2016.

**Why:** To reflect the increased cost of doing business; improve efficiency in the VITA/TCE Programs and to emphasize growth of the VITA/TCE Programs through IRS grants and the Strategic Growth Initiative.



Must add  
Pub new  
VSC Pub

# Reference Materials

Refer to the following references for additional information to assist with operating VITA/TCE sites:

- [Form 13206](#), *SPEC Volunteer Assistance Report*
- [Form 13614-C](#), *Intake/Interview & Quality Review Sheet and Job Aid*
- [Form 13615](#), *Volunteer Standards of Conduct Agreement*
- [Form 13715](#), *SPEC Volunteer Site Information Sheet*
- [Publication 1345](#), *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- [Publication 3189](#), *Volunteer e-file Administration Guide*
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*
- [Publication 4299](#), *Privacy and Confidentiality - A Public Trust*
- [Publication 4396-A](#), *Partner Resource Package*
- [Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct*
- [Publication 5166](#), *Quality Site Requirements*
- *Publication 5159, SPEC Partner Filing Season Readiness Guide*

Further guidance is located at [www.irs.gov](http://www.irs.gov) keyword search, "Site Coordinator Corner".



## References in Tax Wise

The TaxWise Solution Center will post Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).

In an effort to centralize communication between TaxWise, IRS and partners, a new VITA topic page was created. This page is accessed through the TaxWise Solution Center and contains important information issued by SPEC for all volunteers.

TaxWise users can locate VTA/QSRA in the solutions center:

- Log into <http://support.taxwise.com>
- This is the TaxWise Solution Center
- Click on Latest News
- Click on Volunteer News/VITA News
- Log in using your Client ID and the alerts will be located there.



## Other Reference Materials, continued

The Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts(QSRA) will also be available on [www.irs.gov](http://www.irs.gov).

Type “Quality Alerts” or “Tax Alerts” in the search box on [www.irs.gov](http://www.irs.gov). or use the following link:

<http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>

The alerts can also be accessed on the Site Coordinator Corner by using the following link:

<http://www.irs.gov/Individuals/Site-Coordinator-Corner>



## Summary

Completion of this training provides the tools needed to bring you current with the new changes and updates for 2015:

- Site Coordinator Training is mandatory for all site/local coordinators and back-up coordinators. The Publication 5088, *Site Coordinator Training* PowerPoint is designed to guide you through sections of the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.





## Summary

- Updates to Quality Site Requirements:
  - QSR 1 Reporting of Military Volunteers
  - QSR 2 Design of Form 13614-C was updated and the new ACA was included.
  - QSR 7 Title VI was renamed to Civil Rights
- Updates to Volunteer Standards of Conduct:
  - VSC 2 Taxpayers' federal or state refunds cannot be deposited into a volunteer or partner's bank accounts.
  - VSC 4 Addresses the importance of not preparing false returns.



## Summary

- VITA/TCE Programs are approved to provide CE credits for Enrolled Agents (EAs) and Other Tax Return Preparers (OTRPs).
- VITA/TCE sites are encouraged to prepare amended returns even if they did not prepare the original return. As with prior year returns, sites are strongly encouraged to assign amended returns to qualified IRS-tax law certified volunteers.
- Form 14446 has been updated to include the drop-off process. These returns may be prepared the same as traditional VITA/TCE sites but without a face-to-face return preparation or quality review.



## Summary

You play a vital role in delivering quality tax preparation services to your community. You have a major responsibility in ensuring all your volunteers adhere to the Volunteer Standards of Conduct and Quality Site Requirements. Internal Revenue Service thanks you for all of your hard work and dedication to the VITA/TCE Program.

# Thank You!



## Answer: Exercise 1

The correct answer is c.

The primary reference guide used by site/local coordinators for site operations is Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.

This product can be accessed through [www.irs.gov](http://www.irs.gov), keyword search, [Site Coordinator Corner](#).



## Answer - Exercise 2

An Enrolled Agent or Other Tax Return Preparers, must certify to the Advanced level in tax law using Link & Learn Taxes before beginning volunteer service to earn CE credits.



## **Answer – Exercise 3**

B. False

Beginning 2015, Field Site Visits will include one federal tax return review.



## Answer- Exercise 4

The form used at Virtual VITA/TCE sites for consent is Form 14446, *Virtual VITA/TCE Taxpayer Consent*.